

INDIANA SUPREME COURT  
DIVISION OF STATE COURT  
ADMINISTRATION



**Public Defender  
Budget & Expenditures Report  
Application Guide  
March 2014**

Indiana Court Information Technology Extranet  
• INCite •

**Indiana Courts Online Reporting**  
• ICOR •

## Contents

GENERAL INSTRUCTIONS AND NOTES .....	4
Preparer Information.....	5
Presiding Judge .....	5
Selecting the Relevant Courts .....	5
Introductory Notes.....	6
Column Headers .....	6
Additional Description .....	6
Number of Employees .....	7
Actual Expenditures .....	7
Total Expenditures .....	7
Requested Budget .....	7
Approved Budget.....	8
LINE ITEM DESCRIPTIONS .....	8
SECTION I: PERSONAL SERVICES – SALARIES, WAGES, FRINGE BENEFITS AND TRAVEL (10000 series) .....	8
SUBSECTION A – SALARIES AND WAGES .....	8
Line 1: Law Clerk(s)/Intern(s) Salaries .....	8
Line 2: Public Defender and Staff Salaries .....	8
Line 3: Information Technology Officer and Staff Salaries .....	8
Line 4: Other Salaried Employees Salaries .....	8
SUBSECTION B – FRINGE BENEFITS .....	9
Fringe Benefits Paid .....	9
SUBSECTION C: OTHER PERSONAL SERVICES.....	9
SUBSECTION D: TRAVEL .....	10
Line 1: Public Defense Travel Expenditures .....	10
SECTION II – SUPPLIES (20000 series) .....	10
Line 1: Office Supplies.....	10
Line 2: Operating Supplies .....	10
Line 3: Repair and Maintenance Supplies .....	10
Line 4: Other Materials and Supplies .....	10
SECTION III: PROFESSIONAL SERVICES AND CHARGES (30000 series) .....	11
Line 1: Expert Consultants/Witness Fees .....	11
Line 2: Investigators .....	11
Line 3: Pauper Attorney on Case-by-Case or Contract Basis .....	11
Line 4: Other Indigent Expenses .....	11
Line 5: Telephone Services .....	11
Line 6: Utility Services Other than Telephone .....	11
Line 7: Contract Printing Costs .....	12
Line 8: Insurance Other than group employee benefits .....	12
Line 9: Rentals (excluding computers and software).....	12
Line 10: Rental of Computers and Software .....	12

Line 11: Software – licensing/purchasing (include service contracts) .....	12
Line 12: Postage .....	12
Line 13: Shipping and Freight.....	12
Line 14: Other Services and Charges.....	13
SECTION IV: CAPITAL OUTLAYS (40000 series).....	13
Line 1: Legal Libraries .....	13
Line 2: Office Equipment.....	13
Line 3: Computer and Telecommunications Equipment .....	13
Line 4: Other Capital Purchases .....	13
Total Expenditures/Budget .....	14

## **GENERAL INSTRUCTIONS AND NOTES**

For 2013, the Budget and Expenditure Report has been modified to be more in line with the budget reporting courts/counties do for the Department of Local Government Finance (DLGF). The report is now divided into four sections (personal services, supplies, other services and charges and capital outlays) that correspond with the four categories required by the DLGF's Budget Form 1. There are several new line items and some lines have moved from last year. The Division hopes these changes will make it easier for the report to be completed.

The Division has incorporated data validation requirements into the design and construction of the online system. Data validation requirements, or rules, are designed to increase the accuracy of the data being reported. The manual will refer to the rules and validations as they apply to the entry screens. If your entries have violated a rule or validation requirement, you will receive an error message. If you cannot reconcile your data with the error, call the Helpdesk for assistance. Examples of such rules are a restriction against entering negative numbers or creating negative numbers and attempting to submit without data in a required field.

The Supreme Court, Court of Appeals and Tax Court are funded through appropriations from the state general fund. Indiana's trial courts are funded primarily through county funds. State funds pay for the judge's salaries and for senior judge and some special judge expenses. The counties may receive state funds for reimbursement for approved pauper defense services and for GAL/CASA services for abused and neglected children. Courts also generate user fees that are expended on court services.

Municipalities fund city and town courts. In many instances the local government does not maintain a distinct city or town court budget, and all expenses are paid directly from the local general fund. However, to the extent that a city or town court is governed by a distinct budget, it must submit the Report on Court Budget & Expenditures. Marion County townships directly fund the Marion County Small Claims Courts through budget appropriations. All courts that have a budget, whether combined or individual, must submit the Budget & Expenditure Report.

In addition to courts, Probation Departments, some Public Defenders' Departments and some Juvenile Detention Facilities operate on a distinct budget. If the additional departments operate on a budget

separate from the courts, those departments **should** submit separate Budget & Expenditure Reports as well.

The ultimate goal of the Budget and Expenditure report is to determine how much it costs to run your court or department. Many courts, Probation Departments and Public Defenders' Departments have staff positions or other expenses paid out of a county fund. Although these expenditures are not made from the court's or department's own budget, if you can find the amount of these expenditures, please include them in your report provided no other court or department has included them on its own Budget and Expenditure Report. **We do not want duplications.** Since these expenditures are not from your budget, the columns for "requested budget" and "approved budget" for these entries would be zero.

### **Preparer Information**

This section will be pre-populated based upon your user name and password. It will show your county, user name followed by your proper name, phone number and assigned email address. The date prepared will change each time until the report has been submitted and received. Contact the Helpdesk at 1-888-275-5822 if the information pre-populated in this section is incorrect.

### **Presiding Judge**

The preparer must enter the relevant name of the Presiding Judge for the court or chief judge of a unified court system. While the data can be saved, the report cannot be submitted without the Judge's name entered. Administrative Rule 2(C) requires the judge of the trial court or the chief judge of a unified court system to file fiscal reports with the Division of State Court Administration in electronic format within 20 days after the end of the calendar year.

### **Selecting the Relevant Courts**

The preparer must choose the relevant court or courts for which the report is being submitted. Most counties submit the expenditures for all the courts collectively, but many courts maintain budgets separate from other courts within the county. This is based on various factors, including the existence of separate court houses, separate court jurisdictions, and separate types of courts (i.e. circuit versus superior court). In the "Available Courts" section, the courts for your county will appear. Contact the Helpdesk if a court is missing from the list. Click on each court to highlight it, and then click on "Add" to shift it to the "Selected Courts" box. If you chose a court incorrectly, simply click on the red X next to the selection. Make sure you include all

relevant courts. If an error occurs, contact the Helpdesk for permission to correct the error. If you are reporting Budget & Expenditure data for another department, you will select the relevant departments from the drop down menus.

### **Introductory Notes**

The spreadsheet begins with three introductory notes, also found on the paper version.

**Note 1:** Each county's Probation Department, Juvenile Detention Center or Public Defender's Office MUST submit individual reports. Have the departments contact the Helpdesk if they experience difficulty.

**Note 2:** Include ALL expenditures regardless of the source of funds.

**Note 3:** Please list all positions or entries separately and provide a total when indicated. Additional lines are available, if needed, when submitting this form on ICOR. For the Personal Services section, the first column should identify the number of employees filling each position at the salary indicated.

### **Column Headers**

In ICOR, the personnel line descriptions appear as a column header for selection of personnel type. For example, to select a Public Defender or Public Defender Staff on line 2, click on "select personnel type" and a drop down box appears allowing you to select the type of personnel your office employs.

There are also two additional columns in ICOR that are not included on the worksheet, "Additional Description" and "Total Expenditures" columns will be explained below with the other columns that do appear on the worksheet.

### **Additional Description**

This extra column in ICOR allows you to include additional information if needed. A county employing several employees may want to include the last name of the employee in this column for future reference of the expenditure.

### **Number of Employees**

Data entered in this column should indicate the number of employees who earn the indicated salary (actual expenditure). Entries in this column should be numeric, rather than the names of the employees. If each employee in a given category earns a different salary, then the entry in this first column would be "1." If two or more employees earn the exact same salary, list the number of employees that earn that salary in this column. If your office shares an employee with another office, choose one office to report the employee and his or her entire salary so that the end total of employees is correct.

### **Actual Expenditures**

Data entered in this column should be the amount paid for the reporting period by the reporting entity for each item listed, whether it is a salary in the Personal Services section or an itemized expense in the remaining sections of the report. Report the salary of multiple employees earning the same salary as a single salary each earns (see next column description.) The amount should be rounded to the nearest dollar amount. The system will automatically add the currency symbol to any numeric entry made. Any non-numeric entry will create an error and you will not be able to save your data until the error is resolved.

### **Total Expenditures**

The other additional column in ICOR automatically calculates the "number of employees" column with the "2013 actual expenditure" column. Please look at the total in the "Total Expenditure" column for the correct total expenditure for that line item. For example, if you report 2 employees with the same salary of \$25,000, the salary reported in the "2013 actual expenditures" column should reflect \$25,000 so that the "total expenditure" column will calculate 2 employees each receiving \$25,000 for a total expenditure of \$50,000.

### **Requested Budget**

Entries in this column are also numeric and the system will add the currency symbol to the entered numbers. Enter the requested budget for the next year for each expenditure line item. Entries should be for the following year's budget, not the completed year's budget. Even if the requested budget has not been approved or if the request was reduced, enter the submitted proposed amount for each item.

### **Approved Budget**

Entries in this column are also numeric and the system will add the currency symbol to the entered numbers. Enter the approved budget totals for each expenditure line item. If the budget has not been approved at the time of filing, file the report without the approved budget information entered and contact the Helpdesk when the budget has been approved.

## **LINE ITEM DESCRIPTIONS**

The line items for the spreadsheet relate to the itemized expenditures by courts for personnel, other services, supplies, et cetera. Most expenditures can be reported separately, but to the extent they cannot, combine the expenditures and report them in the category that represents the majority of the expense.

### **SECTION I: PERSONAL SERVICES – SALARIES, WAGES, FRINGE BENEFITS AND TRAVEL (10000 series)**

#### **SUBSECTION A – SALARIES AND WAGES**

##### **Line 1: Law Clerk(s)/Intern(s) Salaries**

If your office pays a salary to a law clerk and/or intern, indicate the amount here. Do not indicate any expenditure in this section if you have a volunteer or extern law clerk.

##### **Line 2: Public Defender and Staff Salaries**

Enter all the salary information for Public Defenders and staff here.

##### **Line 3: Information Technology Officer and Staff Salaries**

If your office maintains a separately salaried information technology officer and/or staff, indicate the salaries paid here.

##### **Line 4: Other Salaried Employees Salaries**

If your department pays a salary for an employee that does not fit any above category, please enter the salary information here and specify the employee status in the text box provided. Examples include law librarian, court security officer, clerk assistant, legal advisors, court



interpreters, and self-help office salaried employees. Also enter the budgeted amounts related to those categories, if sought.

**TOTAL SALARIES AND WAGES:** The system will automatically calculate the columns for this subsection.

## **SUBSECTION B – FRINGE BENEFITS**

### **Fringe Benefits Paid**

Indicate the amount of expense incurred by the reporting department for fringe benefits paid to salaried employees, subdivided by department, specifying the expense in the text box provided. Examples include but are not limited to vacation, short-term disability, sick leave, PERF, Insurance premiums, and FICA. Fringe benefits now include training and any dues/subscriptions for staff paid for by the reporting department (training and dues/subscriptions used to have their own separate line in previous years in another section.) If your department paid benefits in more than one category, separate the expenses and specify accordingly. For example, if you are reporting for the court and you paid \$10,000 in vacation and \$4,000 in sick leave, you will make two entries, indicating the expenses. You do not need to enter any quantity in the "number of employees" column.

**Subtotal Personal Salaries, Wages and Fringe Benefits:** The system will automatically tally each column for line items 1-5, which represent all the salaries and fringe benefits paid and budgeted for the year for your department or departments. As you see, you cannot enter any data in those fields.

## **SUBSECTION C: OTHER PERSONAL SERVICES**

This section does not apply to Public Defenders expenditures.

**Total Other Personal Services:** The online system will automatically calculate this total.

## **SUBSECTION D: TRAVEL**

### **Line 1: Public Defense Travel Expenditures**

For qualified personnel, enter the total expenditure incurred for transportation for work-related travel.

**Subtotal Travel Expenses:** The system will automatically tally the subtotal for Travel expenses. As you can see, you cannot enter data in the boxes.

**TOTAL PERSONAL SERVICES:** The system will automatically total subsections A, B, C and D.

## **SECTION II – SUPPLIES (20000 series)**

### **Line 1: Office Supplies**

Included in this category are all office supplies and paper.

### **Line 2: Operating Supplies**

Any disbursement from your department's budget for goods needed to provide court services/programs such as drug screening materials.

### **Line 3: Repair and Maintenance Supplies**

Commodities used in the repair or maintenance of capital assets, which may be buildings, vehicles, computers or other improvements or equipment.

### **Line 4: Other Materials and Supplies**

If your department purchased other materials and supplies, enter the total expenditure here. Also provide for any budgeted amounts sought. Included in this category are bullet proof vests for probation officers, weapons, instant drug screen materials, and communication devices.

**TOTAL SUPPLIES:** The online system will automatically calculate the total for this section.

### **SECTION III: PROFESSIONAL SERVICES AND CHARGES (30000 series)**

#### **Line 1: Expert Consultants/Witness Fees**

Public Defenders' Offices frequently have to pay witness fees for witnesses called to testify. If fees have been paid for witness testimony and related expenses, provide the total paid here.

#### **Line 2: Investigators**

Public Defender offices frequently employ investigators to help prepare for a case. If fees have been paid for investigators, provide the total here.

#### **Line 3: Pauper Attorney on Case-by-Case or Contract Basis**

Not all counties have separately salaried Public Defenders. Many counties need additional public defenders to meet the demand. Some counties establish set contracts with attorneys while others hire the attorneys on a case-by-case basis. If your county has incurred additional public defender attorney fees, provide the total expenditure here. Entries on this line should be for **attorney fee expenses** only. Line 4 collects the other expenses related to indigent defense.

#### **Line 4: Other Indigent Expenses**

Those who have been determined to be indigent by the court are entitled to some services, such as language interpretation, depositions, medical evaluations, and transcripts. Enter the total expenditure paid by the public defender's office for these additional expenses. Waived filing fees should not be reported because the county did not actually incur the cost. Expenses should be included, even if they have been subsequently reimbursed through court order. Also enter the budgeted amounts related to those categories, if sought.

#### **Line 5: Telephone Services**

Enter the total expenditure incurred for telephone services, including cell phones and fax machines, for each department reporting. Your entry should include any service contract associated with the telephone service.

#### **Line 6: Utility Services Other than Telephone**

Include any disbursements from your department's budget for utilities (electricity, heat, water, trash pickup and sewer).

**Line 7: Contract Printing Costs**

If your department incurs expense related to contract printing needs, enter the total expenditure here. For example, if a court or other department provides copies of an employee handbook and contracts for the printing of the handbook. Even though the line item indicates "contract," report all printing costs including stationery, official court forms and records printing, court record binding costs, et cetera.

**Line 8: Insurance Other than group employee benefits**

Include any disbursements from your department's budget for insurance coverage other than insurance provided as a fringe benefit to employees.

**Line 9: Rentals (excluding computers and software)**

With the exception of leases for computers and software (which are reported on Line 10) enter the total expenditure incurred by the reporting department or departments for rentals of equipment, storage space, office space, utilities paid within rent charge, et cetera. Include service agreements for leases related to non-computer equipment, such as recording equipment repairs and all maintenance repairs not covered by contracts, as well as individual repair expenses.

**Line 10: Rental of Computers and Software**

Enter the total expenditure your department or departments incurred related to **leased** computer equipment and software. If you purchased computer equipment but also purchased a service contract, enter the expense for the service contract here, and enter the expense for the purchased equipment on Line 3 under Section IV. Also include web design, and web services paid by the court or department.

**Line 11: Software – licensing/purchasing (include service contracts)**

Enter the total expenditure your department or departments incurred related to the licensing/purchasing of your computer software.

**Line 12: Postage**

Enter the total expenditure incurred by the reporting department or departments for postage. Do not include postage expenses related to other departments not included in your department's budget.

**Line 13: Shipping and Freight**

Enter the total expenditure incurred by the reporting department or departments for shipping and freight (i.e. UPS, FedEx, DHL, etc.). Do

not include shipping and freight expenses related to other departments not included in your department's budget.

**Line 14: Other Services and Charges**

If your department incurred other services or charges not related to the categories above, enter the total expenditures here and specify the sources in the text box provided. Also enter the budgeted amounts related to those categories, if sought. Some examples include hourly or emergency employees paid from your department's budget.

**TOTAL PROFESSIONAL SERVICES AND CHARGES**

The system will automatically calculate this section total.

**SECTION IV: CAPITAL OUTLAYS (40000 series)**

**Line 1: Legal Libraries**

If your department maintains an official law library that is separately budgeted, indicate the expenditures incurred for updating and maintaining the library. If a law library is not maintained but the judges or public defenders receive routine legal publications, enter the expense on this line item. Even if the law library is maintained in electronic format, include the expense on this line. Also include amounts paid for electronic legal research, such as LexisNexis or Westlaw.

**Line 2: Office Equipment**

If your department purchased office equipment such as copy machines, desks, chairs, filing cabinets, and other furniture, enter the total expenditure here. Enter any expenses associated with service contracts on the equipment on Line 10 (Section III) above.

**Line 3: Computer and Telecommunications Equipment**

If your department **purchased** rather than leased computer or telecommunications equipment, enter the total expenditure here, such as programs, and CD ROMs.

**Line 4: Other Capital Purchases**

If your department made other capital purchases not related to the above categories, enter the total expenditure here. If the purchase is amortized over the course of several years, include the annual amount

on this line (i.e. mortgage for property). Examples include vehicles and large machinery such as a new furnace or boiler.

**Subtotal Capital Outlays**

The system will automatically tally the subtotals for this section. As you can see, you cannot enter any data in those fields.

**Total Expenditures/Budget**

The online system will automatically tally the total expenditures and budget incurred by the reporting department, by adding Sections I through IV. The system will display all section totals for a grand total.